n in the field. To them the honors and distinct miring public have not been opened, but in ive vocations they have toiled with a devo-and success for which they are entitled to

signal success vouchsafed to our arms, contributed to overthrow the rebellion, lef of these may be reckoned:

dfast adherence of the President to the tancipating the slaves in the rebel States, toward by the leaders of the rebellion to be ne. By that system millions of people, learly the whole working population of the planworkshops and manufactories and whersequired, thus enabling the white popular rebel armies. The hopes of freedom, le emancipation proclamation, paralyzed to escape, discontent and distrust were hopes of the slave and he fears of the lated by the success of the federal arms, y more and more the fabric built on human

otection and respect by means of the

21st day of April, 1864 Governors Brough Yates, Stone and Lewis made an offer to the t to the following effect: nese States should furnish for the approaching

these States should furnish for the approaching ign infantry troops, 31,00 from Ohio, 20,000 from and 5,000 from Wisconsin; the term of service to e hundred days; the whole number to be furnishin twenty days; the troops to be armed, ped, and transported as other troops, but no y to be paid, nor any credit on any draft, and the graft to go on until the State quota was filled, in full consideration and conference with the Lieut General, this offer was accepted by President in. The State of Ohio organized within four, and placed in the field, 35,645 officers and men, 5646 troops more than the stipulated quota. Other, less able to meet the contingency, contributed alacity all that could be mised.

one had shown that troops raised for ore expensive and of less value than ager period, these troops did impor-ampaign. They supplied garrisons high experienced troops would have these were relieved so as to join the . In several instances the three-heir own entreaty, were sent to the d their gallantry in the hardest bat-

the great rebellion. EDWIN M. STANTON, Secretary of War.

Report of the Commissioner of Internal Revenue.

eph J. Lewis having resigned the of commissioner, July 1, 1865, and his suc desired by the Secretary of the Treasury, nght me in relation to the several changes it ma popose in the law.

In the course of the present report, however, call offer a few recommendations affecting mainly administration of the law, and only those parts fit to which I understand it is not the purpose of be commission to give special attention.

Li is a matter of sincere congranulation that, thus it is a matter of sincere congranulation that, thus it is a matter of sincere congranulation that, thus it is people of this country have so patiently the people of this country was received from collectors.

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1 It is a matter of sincere congratulation that, thus k, the people of this country have so patiently

been borne so quietly and so willingly. The law requires "that separate accounts shall be kept at the treasury of all moneys received from in-

Table B, co. lections from banks, insurance, raiload, canal, and 'turnpike companies.

wealth in the United States.

Table G, the gross amounts collected and paid in the into the treasury, and the amounts expended in the several collection districts, States, and Territo.

The special tax of five per cent, upon all incomes above six hundred dollars, as well from banks, rail-rois, several collection districts, States, and Territo. during the year.

Table H, the ratio of the receipts from specific our ces to the aggregate of all collections.

AGGREGATE RECEIPTS. The aggregate receipts of internal revenue for the

tax of twenty millions of dollars upon the lands of the country, which has been partially paid in varicus ways, and the duty upon the circulation and deposits of National Banks, which in 1863 was paid The tax upon petroleum was ten cents per gallon,

1803 1864 1865	Drawback. \$677,106,40 687,431,99 698,655,86	Amount refunded. \$57,605 71 287,470 37 422,784 36
DECEMBE SPON	SUPPLIES TATISTICS	

ition the amounts received from several of the nost important sources of revenue, with brief sugeration but ten months for the year ending June 30, 1863,

Dividends and	TUTI	ions.	
additions to	1863.	1864.	1865.
surplus	\$166,605 S5	\$1,577,010 73	\$3,987,209 65
Circulation		2,056,996 80	1,903,341 89
Deposits		780,728 53	2,040,988 26
Capital	*******	**********	902,885 18
The tax up	on dividend	s was three p	er cent. until

This tax is received only from those whose compensation exceeds the rate of \$600 per year, and was at the rate of three per cent until July 1, 1884, and afterwards five per cent.			
times a few sections and the section an	0.0		
PASSPORTS.			
1863	\$5,406 00		

ase. In 1864 the schedule was increased, but the lition of gold watches and piano-fortes, but the change was made after the annual lists, in which included were in the hands of the col-

\$6,524,178 49 1864. 7,145,888 71 1865. 12,598,991 25 The receipts from licenses, like those from in-

and a second		NCOM	DE.			l
1963				\$455,74 14,919,275 20,567,84	9 58	ł
This, with	licenses,	and	schedule			

collected since the commoncement of the current fiscal year 1866, and will appear in the next annual

Table C, month by receipts of internal revenue tax many preserved mental process and the receipts from a samps, the commens of less than the throughout the samps.

Table F, comparative table, shown a gate territory. Table F, comparative table, shown a fall distribution of internal revenue tax may be determined at the per cent.: \$9,587,246 \$6.34 three per cent.: \$9,587,246 \$6.34 three per cent.: \$1,590,7246 \$6.34 three per cent. and the treasury, and the amounts expended in the receipts from the tunied states.

Table G, the gross amounts collected a mounts expended in the receipts from the sources, brought into the treasury, and the amounts expended in the receipts from the sources, brought into the treasury, and the amounts expended in the special tax of five per cent. and paid for the same fall distribution of internal revenue population, and raid distribution of internal revenue population. The per cent. and \$1,50,7246 \$6.34 three per cent. and \$1,50,7246 \$

IRON AND STEEL IN THE VARIOUS FORMS SPECIFICALLY \$1,862,826 36 1863. 2.664,168 49
1875. 9,219,713 13
1875. 2.672 the varieties named and described in The enty-fifth section of the act of July, 1862, the act of

The se are the varieties named and described in the set enty-fifth section of the act of July, 1862, amended and somewhat increased by the act of March 3, \(\) 863; still further enlarged with increased rates under the act of June 30, 1864, and twenty per cent. ada, it is to those rates after April 1, 1865. Pinters was laxed two dollars that is need. per cent, ada thonal to those rates after April I, and the receipts for the fiscal year 1868 are for but ten Ada thonal to those rates after April I, and the receipts for the fiscal year 1868 are for but ten by the act of 1864, and during cleven months ending the act of 1864, and d rising from the same source.

These amounts are exclusive of the direct tax, or universally been paid.

universally been paid. REFINED PETROLEUM AND COAL OIL. \$619,962 09 2,255,328 80 8,047,212 17

to the Comptroller of the Currency, and has since been paid to the Treasurer, but are inclusive of drawbacks and sums refunded, which in the several years were as follows:

Amount refunded.

Drawback.

Amount refunded.

\$677,106 40 \$\$157,106 40 \$\$257,410 37 \$\$157,410 37 \$\$ somewhat overstocked refining for home coulting the following year checked refining for home coulting to the following year checked refining for home coulting to the following year checked refining for home coulting to the following year checked refining for home coulting the following year checked refining the f

\$476,589 29 1,255,424 79 3,069,448 21 taxes, graduated by the different values of the eigars, were imposed by the act of July, 1862. These were largely increased in 1864, but under the act of March 3, 1865, the duty was made uniform at ten dollars per thousand. The anticipation of ad-ditional tax largely increased the manufacture in 1864, and the supply at that time has hardly yet

been consumed. TOBRACO-CHEWING AND SMOKING 5,086,684 74 5,016,119 78

teen cents per pound until June 30, 1864, when the rate was increased to thirty-five cents, and in March, 1865, it was still further increased to forty

than a million of hardy men were withdrawn from the productive pursuits of life, we may not only be listly proud that the material strength has been letter than the receipts reported are mainly from the pursuits of life, we may not only be letter to an underly proud that the material strength has been letter to an underly proud that the material strength has been letter to an underly proud that the material strength has been letters, and the receipts reported are mainly from the operation of the statute of 1862.

LICENSES. facturers and speculators. For several months of the past year, when holders were disposing of their adventures, the market price of distilled spirits. even in the Atlantic cities, remote from the place of production, was but little, if any, in advance of the tax. It is no wonder, then, that many distilleries were idle and the revenue small.

The receipts from distilled spirits in

The sex requires "that sparse accounts shall on the part the treases in each of the respective States, Territories, and collection districts, and that separate description in the special sparse of the principal exception to this rule. The receipts from licenses, like those from in the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from the special of the principal exception to this rule. The receipts from this special principal exception to this rule. The receipts from this special principal exception to this rule. The receipts from this special principal exception to this rule. The receipts from this special principal exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from this special exception to this rule. The receipts from t

control is any control in the second section of a second in the second section of a second in the second section of a second of the Constitution such appointments can be seen uniformly kept as low as possible, and the operations and special section of an addition to the daty; and, on the other hand, that since the duty was raised to los. the seconds and solution such appointments and all persons concerned in the spirit made restricted to the should seen as time, are now careful to limit their purchases to ten or twenty spilons. This is the consequence of the increased on cost of the spirits, and may be expected permanently to alter the babits of the trajet operantics with the excessive stocks of the year 1850-90, it has had considerable effect on the relative quantities charged with dury in that and the succeeding year.

Yet, after making allowance for all this, there still remains a large deficiency, which can only be accounted for by diminished consumption; not, however, wholly produced by the increase of price in spirits, and therefore a manufactural to the second section of the Constitution such appointment of such the second section of the Second section of the Constitution such appointment of the second section of the Second section of the Constitution such appointment of the second section of the Second section of the Constitution such appointment of the tribe and consent of the second section of

During the fiscal year 1863, the tax was uniformly twenty cents per gallon. For the fiscal year 1864, however, it is believed, not fall short of three and dollars since. These amounts were mainly paid through the Department of State. A small sum each year was received from collectors.

During the fiscal year 1863, the tax was uniformly twenty cents per gallon. For the fiscal year 1864, however, it is believed, not fall short of three and once-half per centum of the average for many years past in this country, and, as it will be observed, much below the costs in the United Kingdom for either of the

which certificates of deposit reached this office dur-ing July, August, and September, of 1863, 1864, and 1863. 1864.

eral large sources of orter of the fiscal year l 1866, ending September	1865, and the	first quarter	8
	1865.	1866.	
mented liquors. ined petroleum and coal oil cence stamps rites er of all descriptions. ars and cheroots.	\$913,252 53 302,411 63 2,560,509 85 471,863 07 228,851 60 526,840 91 816,621 77	\$10,056 09 3,010,185 37 1,206,878 59	COL

Most of the tax upon the income of 1864 has been ollected since the commoncement of the current reduced the consumption during the last year to largely from the annual list, and especially from income. Not far from sixty per centum of the latter tax to be collected up, or that law was only that tax was from income in excess of five thousand dolors. This amount was in addition to 988,649 gallons more employed in manufactures and the consumption during the last year to largely from the annual list, and especially from income. Not far from sixty per centum of the latter tax to be collected up, or that law was only that tax was from income in excess of five thousand dolors.

We feel justified in assigning consumption, testing the part of the contract o

office is always open to the complaints of aggrieved tax-payers.

The system of holding appeals in the several counties is borrowed from the direct tax law, under which a certain amount was apportioned to each county, and the increase or decrease of a single assessment affected every landholder. There was need, therefore, of comparison, and often of personal view. Under the revenue law, every assessment is independent, and the machinery referred to seems valueless.

discrete by the manufacture has been learning to the manufacture has been learned by the manufacture

and as may, in his judgment, be necessary to secure the services of competent officers. The suponly where the tax is as an only where the tax is as an on

1863. 1864. \$5,298,967 18 \$16,570,548 39 \$21,692,470 75 sent by them relating exclusively to official business. Their communication with this office through the mails is free, and I respectfully sugtherness. Total ... \$17,039,578 96 \$15,102,385 95 \$93,720,425 06 Total... \$17,009,573 96 \$15,102,385 95 \$93,720,425 66 gest that if they were allowed the franking privi-lege upon official business between their respective overal large sources of revenue during the first offices it would be liable to little abuse, and be a

COMMISSIONER'S CERTIFICATE TO BE REQUIRED IN

CERTAIN CASES.

There has been a very general compliance on the part of revenue officers with the requirements of the law and the regulations of this office in preparing and forwarding their various reports. Whenever negligence does occur, however, this office is embarrassed in its operations, and not unfreed the local officers, who have promote the general inconvenience. Sometimes positive damage may really experiment when a person who has need extended to make the returns retires from office. After careful consideration I have concluded to recommend that it he provided by law that no payment shall be made to assessors or collectors on acceptance of the commissioner that all reports required by law or regulation have been received, or a satisfactory explanation rendered of him the cause of the delay.

factory explanation rendered of him the cause

Taxes erroneously or illegally assessed and collected, which, under the 44th section of the act of June 30, 1864, the Commissioner is anthorized to refund, subject to the regulations of the Secretary of the Treasury, were, prior to the 30th of June last, by the provisions of the same section, paid by draft drawn on collectors of internal revenue. The 3d section of the act of March last prescribed that after the 30th of June the gross amount of all dusters the 30th of June the gross amount of all dusters. after the 30th of June the gross amount of all du-ties, taxes, and revenues received or collected should be paid, by the officers, collectors, or agents should be paid, by the officers, collectors, or agents receiving or collecting the same, into the treasury of the United States, without any abatement or deduction on account of "salary, compensation, fees, costs, charges, expenses, or claims of any description whatever, anything in the law to the contrary notwithstanding."

Such recyment, of course does not allow collectors.

President.

I would respectfully suggest whether or not section 46 of the act of June 36, 1864, which relates to the collection of taxes in States at that time insurrectionary, and referred to in this circular, does not

as, thus far, to have been of little practical utility. INCREASED ALLOWANCE TO ASSESSORS FOR RENT, AND ADDITIONAL COMPENSATION TO ASSESSORS AND ASSISTANT ASSESSORS IN CERTAIN CASES.

Under section 22 the allowance made to assessors for office rent can in no case exceed the rate of \$500 per annum. This limit is still much more than sufficient in most districts of the country; but in several of the most populous cities the increase of prices since the passage of the law compels our officers to seek rooms insufficient for themselves and incommodious to the public, or make payment in part therefor out of receipts designed by Congress as compensation for their personal services. It seems but just to them that this limitation be enlarged, and they be allowed sums actually and necessarily expended, subject to the approval now required.

The law now authorizes the deduction of freight from the place of manufacture in the place of manufacture, and other expenses of sale bona fide paid. There are so many peculiarities in the method of manufacture and sale of different classes of merchandise in different parts of the country, that it has been found impossible to define by any precise and secondary to fix such additional rate.

The law now authorizes the deduction of freight from the place of manufacture in the place of manufacture, and other expenses of sale bona fide paid. There are so many peculiarities in the method of manufacture and sale of different classes of merchandise in different parts of the country, that it has been found impossible to define by any precise and specific rules the deduction of sale been found impossible to define by any precise and specific rules the deduction of sale been found impossible to define by any precise and specific rules the deduction of sale from the place of different classes of merchandise in different parts of the country, that it has been found impossible to define by any precise and specific rules the deduction of sale from the place of sale bona fide paid.

The law now auth

respect is, perhaps, fully compensated by the reduced cost of fuel, labor, rents, and motive power. The deductions are allowed only where the tax is ad

TAX UPON GROSS RECEIPTS OR TONNAGE OF VESSELS.

By section 103 of the act of June 30, 1564, a tax of two and a half per centum is imposed upon the gross receipts of steamboats, ships, barges, canalboats, or other vessels, employed in the business of transporting passengers or property for hire. The fourth section of the amendatory tariff act of March last relieves vessels paying toniage duty from the taxation of their receipts. The tonnage duty upon the vessels relieved is but an annual one of thirty cents per ton, and it is respectfully suggested that the amended law imposes unequal burdens upon persons employed in like pursuits.